

# City of Upland



Financial Update  
December 31, 2018  
Fiscal Year 2018-2019

## 2018-2019 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/18		\$ 14,171,409
Revenues	\$ 14,147,243	
Expenditures	<u>(12,472,358)</u>	
YTD Revenues over (under) expenditures		1,674,885
Fund Balance Designations		(4,668,886)
Estimated Fund Balance at 12/31/18		<u>\$ 11,177,408</u>
Over/(Under) 17.5% Reserve Limit		3,982,344

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended December 31, 2018**

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<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	
Property Tax	\$ 20,162,228	\$ 14,826,546	\$ 16,621,280	\$ 3,406,890	20.5%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	5,299,057	37.9%
Business License Tax	1,058,722	1,036,158	950,000	234,023	24.6%
Other Taxes	745,414	801,575	745,530	276,491	37.1%
Franchise Tax	1,184,255	1,048,487	1,230,000	178,871	14.5%
Licenses & Permits	1,861,777	2,229,555	1,483,460	913,687	61.6%
Revenue from Other Governments	1,771,661	414,401	114,860	46,550	40.5%
Charges for Services	4,290,835	2,657,170	2,086,640	1,130,770	54.2%
Fines & Forfeitures	619,646	694,978	549,240	378,665	68.9%
Use of Money & Property	468,503	1,345,908	1,390,480	1,327,111	95.4%
Other Revenue	2,219,580	2,284,164	2,047,941	955,129	46.6%
Transfers In	437,960	-	-	-	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 48,113,886</b>	<b>\$ 40,147,863</b>	<b>\$ 41,195,221</b>	<b>\$ 14,147,243</b>	<b>34.3%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended December 31, 2018**

<b>Department Name</b>	<b>Annual Budget</b>	<b>YTD Expend.</b>	<b>YTD Encumb</b>	<b>Available Budget</b>	<b>Percent Utilized</b>
General Government	\$ 3,389,150	\$ 497,130	\$ 68,382	\$ 2,823,639	14.7%
Administrative Services	5,233,541	1,526,713	1,821,108	1,885,720	29.2%
Development Services	1,749,471	602,729	456,146	690,596	34.5%
Police	22,309,670	9,227,810	453,460	12,628,400	41.4%
Fire	58,740	52,884	-	5,856	90.0%
Community Services	1,657,850	733,965	142,081	781,804	44.3%
Public Works	6,716,230	3,044,129	835,563	2,836,538	45.3%
Transfers Out	-	(3,213,001)	-	3,213,001	0.0%
<b>General Fund</b>	<b>\$ 41,114,652</b>	<b>\$ 12,472,358</b>	<b>\$ 3,776,741</b>	<b>\$ 24,865,553</b>	<b>30.3%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End December 31, 2018**

						% of Year	50%
			Current Year Activity				
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>
General Fund	101	41,195,221	\$ 14,147,243	34.3%	41,114,652	12,472,358	30.3%
Housing Fund	201	3,725,000	1,382,923	37.1%	3,802,880	1,053,875	27.7%
Public Safety Augmentation Fund	203	810,050	431,792	53.3%	810,050	313,058	38.6%
Gas Tax Fund	204	3,233,140	992,338	30.7%	8,404,286	616,496	7.3%
Measure I	205	1,293,570	378,277	29.2%	4,026,919	22,189	0.6%
HOME	208	115,100	170,036	147.7%	210,000	-	0.0%
Community Development Block Grant	209	712,760	49,093	6.9%	1,104,165	263,569	23.9%
Parking Improvement District Area	210	43,600	20,239	46.4%	231,543	-	0.0%
Air Quality Management District	211	99,460	24,977	25.1%	111,160	5,719	5.1%
Homeland Security Grants - PD	214	24,244	-	0.0%	24,244	1,304	0.0%
Proposition 30	215	-	-	0.0%	140,000	-	0.0%
COPS	216	119,680	71,703	59.9%	579,910	3,398	0.6%
Other Grants	217	58,515	58,515	0.0%	58,515	52,393	0.0%
Office of Traffic Safety Grants	218	235,757	34,521	0.0%	235,757	56,089	0.0%
JAG Grant	219	3,225	3,225	0.0%	3,225	3,256	0.0%
Asset Forfeiture-Fed DOJ	220	-	-	0.0%	-	-	0.0%
Cal HOME	222	56,050	7,100	12.7%	270,000	-	0.0%
Asseet Forfeiture-Fed Treas	223	-	-	0.0%	-	-	0.0%
Asset Forfeiture-State	224	-	789	0.0%	750	-	0.0%
BSCC Budget Acct	225	-	-	0.0%	-	-	0.0%
General Development	420	245,790	137,610	56.0%	1,122,201	13,300	1.2%
Park Acquisition & Development	421	410,000	269,938	65.8%	118,400	-	0.0%
Storm Drain Development	422	517,190	254,222	49.2%	471,520	-	0.0%
Street & Traffic Facility Development	423	347,310	141,644	40.8%	1,479,570	48	0.0%
General Capital Projects	425	-	-	0.0%	61,433	25,000	0.0%
Street & Alley Repairs - Burrtec	426	208,000	69,468	33.4%	790,536	87,595	11.1%
ERG Effic Capital Improved	427	-	2,824	0.0%	2,597,834	1,432,600	0.0%
Water Utility	640	24,259,850	16,522,605	68.1%	36,326,439	10,672,088	29.4%
Solid Waste Utility	641	11,792,298	3,704,810	31.4%	11,805,300	3,998,000	33.9%
Sewer Utility	645	10,020,620	4,467,568	44.6%	11,236,544	3,204,533	28.5%
Fire Worker's Comp	750	-	-	0.0%	-	-	0.0%
Self-Funded Liability	751	4,096,690	(1,142,662)	-27.9%	4,096,690	2,252,288	55.0%
Fleet Management	752	1,392,000	657,092	47.2%	1,314,100	469,394	35.7%
Information Systems	753	1,565,130	807,070	51.6%	1,781,941	683,412	38.4%
Building Maint & Operations	754	1,098,830	549,426	50.0%	1,098,830	400,417	36.4%
Successor Agency	805	5,209,815	1,301,724	25.0%	5,170,145	2,400,496	46.4%
		<b>112,888,895</b>	<b>\$ 45,516,110</b>	<b>40.32%</b>	<b>140,599,539</b>	<b>40,502,876</b>	<b>28.81%</b>